



## BERNALILLO COUNTY

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### MEMORANDUM

TO: Bernalillo County Taxing Entity Financial Officers  
FROM: Nancy Bearce, Bernalillo County Treasurer  
DATE: September 28, 2021  
SUBJECT: HB407 Delayed 2021 Property Tax Collections – December 2021 and January 2022

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The property tax collection period normally runs from November 1, 2021 through December 10, 2021 and April 1, 2022 through May 10, 2022. The 2019 state legislation (HB407) allowed school districts to have a mill levy question on the November election ballot, thereby **delaying mailing and due dates** for 1<sup>st</sup> half of property taxes. For Bernalillo County the delayed property tax dates are:

December 1, 2021 – Mailing of property tax bills  
December 10, 2021 – Payment Due Date  
December 31, 2021 – Payment Due to declare deduction on Federal and State income taxes  
January 10, 2022 – Final Due Date without late penalties and interest applied

The second half of property taxes continue as before with April 1<sup>st</sup> the start and May 10<sup>th</sup> as the final due date.

**The resulting delayed billing and collections means the County's monthly distributions during peak collections will change as well. Usually December and January are high distribution amounts but given the above dates, high collection months will be January and February 2022.**

We have had collective state meetings with DFA, TRD and PED concerning this issue. They are fully aware of the situation and stand ready to assist you, if needed, to plan your budgets accordingly.

Thank you for your attention. If needed, contact me at [Treasurers@bernco.gov](mailto:Treasurers@bernco.gov) or (505) 468-7031.